



Addressing the shortage of female health workers

Supporting Health Training Institutions to strengthen financial, IT and grants management systems



Since it began in 2012, the Women for Health (W4H) programme has successfully addressed many of the practical and strategic challenges associated with its goal of increasing the number of female health workers, especially midwives, in rural areas of northern Nigeria.

By the end of September 2018, 6,634 women received training as health workers as a result of the programme. Many are developing careers as rural health workers in their local communities where they can have the greatest impact on maternal, infant and child mortality and act as role models and champions.

This How-To guide sets out an effective approach to supporting health training institutions through the process of strengthening their financial management, documentation and grants management systems. Other aspects of Women for Health's support to health training institutions can be found in How-to Guide 2: Supporting Health Training Institutions to regain, maintain and upgrade their accreditation status.

The Women for Health programme worked with 20 health training institutions in five northern Nigerian states as well as regulatory and state bodies, and a wide range of other important stakeholders. This guide translates the lessons learned from the programme into a series of practical, inter-connected steps to guide similar projects and government initiatives in comparably challenging locations.

This guide is for anyone aiming to improve training institutions in health or other sectors, and to contribute to progress on the Sustainable Development Goals. It is suitable for project and programme staff, development partners and non-governmental organisations.

While this Guide is focused on supporting health training institutions, some elements of the guidance could be valuable for the provision of other social services, such as education and more technical support, such as agriculture and water and sanitation.

Other How-To Guides based on the learning from different aspects of the Women for Health programme are available. For more information, please visit www.women4health.org

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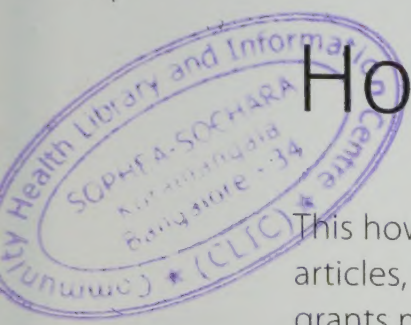
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The Women for Health programme

Change is needed

Northern Nigeria has long had some of the poorest maternal and newborn health records in sub Saharan Africa. Women for Health are developing a sustainable approach to improving womens access to vital health care.



A mother and her newborn receive care from a female midwife in a northern health facility

In the north of Nigeria, a chronic shortage of female health workers converges with social, cultural and religious norms which impact on womens access to health care to produce some of the poorest maternal and new born health indicators in sub Saharan Africa: in 2013 women faced a one in nine lifetime risk of maternal death; 23.8% girls were married before age 18; only 19.5% and 12.3% of deliveries in the North East and North West were attended by a skilled provider, compared to 82% in the South East and South West. Moreover, rural deliveries in the north were three times less likely than those in urban areas to be attended by a skilled provider¹.

In the northern Nigerian context, social norms prescribe that women receive reproductive care from other women. Yet the seriously low number of female frontline health workers in rural areas meant that few government health facilities had midwives or female nurses. Moreover, government efforts to recruit midwives from the south to fill rural vacancies have had limited success, mostly because of the social and cultural differences between the north and south.

A sustainable approach to recruiting female health workers

In response to this challenge, the UK aid-funded Women for Health programme focused on a sustainable approach recruiting young women already residing in the rural areas for training so that they can return to their home community to provide culturally appropriate health services for girls and women. At the same time, the programme empowered these women to act as local champions, transforming attitudes to women and girls and helping to shift gendered social norms.

Initially, working in five northern Nigerian states of Jigawa, Kano, Katsina, Yobe and Zamfara, Women for Health strengthened stakeholders capacity to address the female health worker crisis, improved the management, infrastructure, systems, quality of teaching and gender-responsiveness of health training institutions, and engaged rural communities to support young women to train and practice as health workers.

In an extension phase between April 2018 and October 2020, Women for Health has evolved to adapt to the emerging context and new challenges in the North, including expanding into Borno State. The programmes focus is on a building back better approach in the conflict and humanitarian settings of Borno and Yobe. While in the other states, Women for Health aims to ensure the sustainability of the progress achieved so far over the last five years.

The challenges faced by health training institutions

The recruitment of young northern women for health professional training is challenging for a range of complex reasons including socio-cultural disadvantage and exclusion. Poor educational provision in rural areas means that most young women do not have the level of education to succeed in nationally accredited training courses. Moreover, restrictions on womens mobility to train elsewhere and the deep-seated expectations around appropriate gender roles constrain opportunities for the career development of young women.

1. 2013 Nigeria Demographic Health Survey, National Population Commission, Nigeria.

As well as interventions to remove the barriers preventing young women from accessing health training, Women for Health also worked with schools which faced a range of issues limiting their capacity to train significant numbers of female health workers. The challenges faced by health training schools not only included limitations on their capacity to teach (in terms of numbers of tutors, appropriate curricula, and appropriate physical infrastructure), but also limitations in their management and systems capacity.

Strengthening management and systems

Reviewing the capacity of the health training institutions, Women for Health observed that in many cases the management teams (provosts, department heads, bursars, accountants, etc.) had little formal training in management, administration or business. They frequently rose to senior positions through academic and clinical promotions.

As a result, many had limited exposure to best practice in operations and management and were unaware of, or overwhelmed by, the inefficiencies within the schools. Many institution managers had limited capacity to control their own planning, budgeting, human resources management, production of financial reports and performance monitoring.

Resolving these challenges in a sustainable manner required a strategic and continuous approach to operating and managing these institutions, which would allow them to produce greater numbers of competent and qualified graduates whether their budgets increased, decreased or remained the same.

This guide describes the approach taken by Women for Health to improve the management practices at the institutions, including: streamlining management, making it responsive to female students, improving systems (human resource systems, school information management systems), as well as better documentation processes and performance management.

Women for Health also supported the health training institutions to develop robust financial and grants management systems as none of the 20 schools in the five Women for Health supported states of Jigawa, Kano, Katsina, Yobe and Zamfara had strong and viable financial and grants management systems. These were needed as a requirement for the institutions to receive financial support to cover part of their operating costs and to run a grants scheme for Foundation Year Programme (FYP) students, among other functions.

In addition to that, the programme also took on the task of improving institutions systems for managing students information and documentation, which is essential for accurate monitoring and reporting. In most cases, this meant supporting institutions to move from a paper-based system to an electronic one.

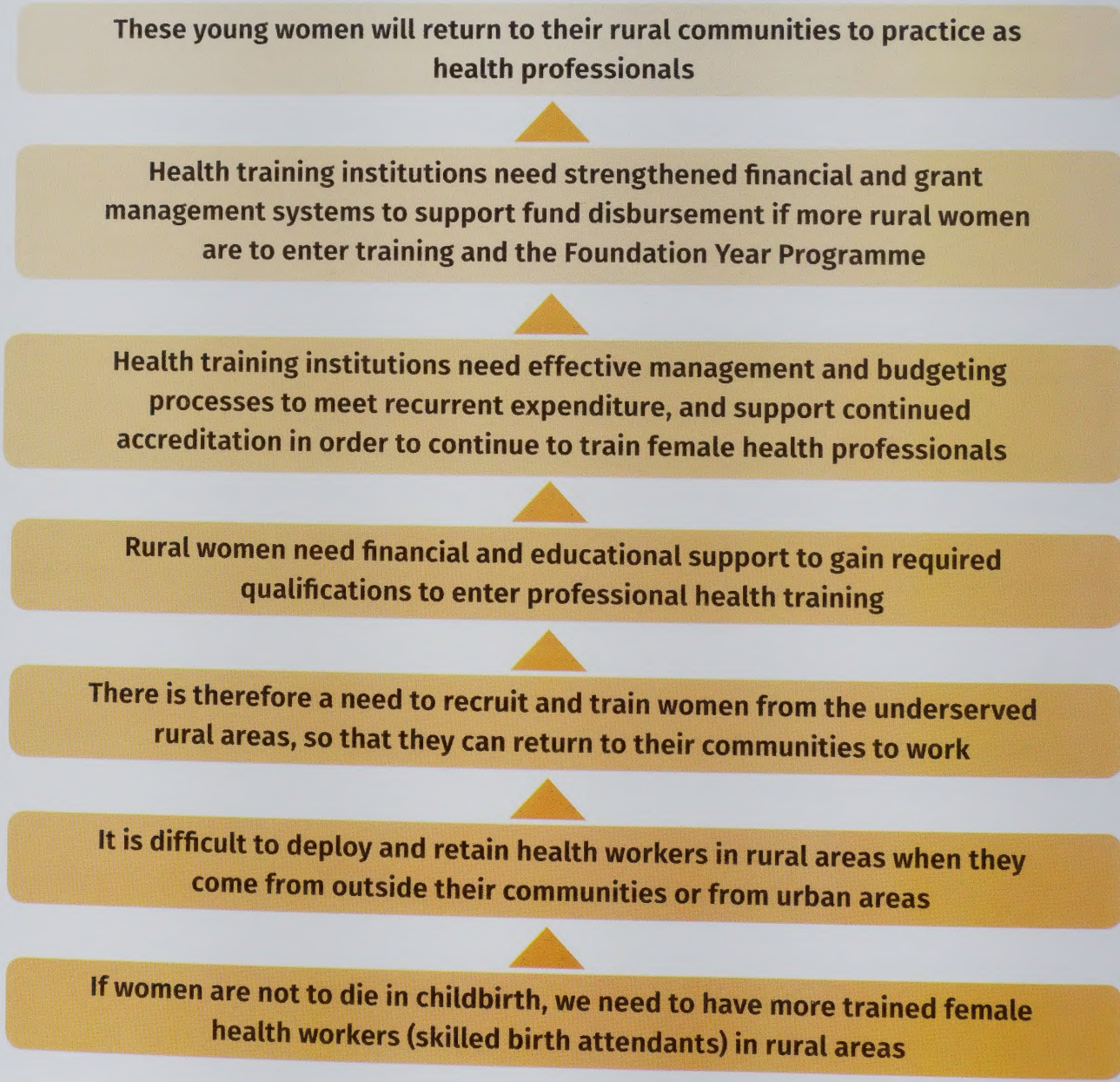
Across the whole programme of support for the health training institutions, a key success factor was the use of a participatory approach to working with staff at the institutions so that they owned and implemented the changes.

Part 1:
Preparation

Stage 1: Establish the rationale for strengthening financial and grant management systems

The purpose of stage 1 is to establish strong support from a wide group of stakeholders who will be pivotal in leading the process of change is critical to achieving significant change. To do this, communicating a clear logic based on evidence, around what needs to happen and why to the right group of stakeholders is essential.

Figure 1. Logic for Women for Health





Establish a clear logic for engaging stakeholders

All initiatives should be designed with a clear logic setting out what needs to happen and why. The logic needs to be clearly understood by all those involved in the initiative and framed in language that can be easily understood by a wide variety of stakeholders. Figure 1 sets out the logic that successfully engaged stakeholders in Women for Health, illustrating how strengthening financial management and grant systems at health training institutions can contribute towards solving the shortage of female health workers and improve womens health in the long run. Engagement meetings should be supported with data relating to the shortage of female health workers in rural areas and illustrated with true stories designed to appeal to hearts and minds of stakeholders and deepen commitment, galvanising them to take action.



Map and identify stakeholders

Identifying key stakeholders and engaging with them is essential in successfully improving health training institutions management systems.

List and prioritize all groups affected by issues relating to the schools management systems, including shortages of human resources for health, those in the higher education sector, or with a stake in the accreditation of health training institutions. Include those who have influence or power over these elements or an interest in the effectiveness of health training colleges.

Develop a list of prioritized individuals within these organizations as it is important to communicate directly with the right people.

Box 1

Example of stakeholder mapping for strengthening management systems in health training institutions

For Women for Health, we identified the following principal stakeholders at state level:

- 1. State government
- 2. Ministry of Health and agencies involved in delivering health services
- 3. Ministry of Finance and planning,
- 4. Local Government Councils
- 5. Nursing and midwifery council of Nigeria (NMC)
- 6. Community Health Practitioners Registration Board of Nigeria (CHPRBN)
- 7. High-level officers in each state (including Governor and Commissioner for Health)

Within the health training institutions we found it was critical to work with the management teams which included:

- | | |
|---------------|-------------------------------|
| 1. Provosts | 5. Accountants |
| 2. Principals | 6. Tutors |
| 3. Directors | 7. Heads of School Committees |
| 4. Bursars | |

Step

3

Conduct early meetings with key stakeholders

Having identified the stakeholders, it is important to engage with them to raise their awareness of the issues around strengthening management systems and enlist their support for addressing the issues. Provide them with background information. Contact them through mobile phones with through direct calls or text messages and prioritize face-to-face communication.

In Women for Health, we began by meeting schools management teams to explain the programme objectives, lay out the anticipated benefits and the changes that could be required of them individually and collectively. The management team were encouraged to comment on plans and participate in the process of deciding how to implement them.

From these engagement activities, we gathered first-hand information from health training institution staff on their views of management standards and financial management and any concerns about the planned improvements. The discussions and the input from the members of the team (such as the accountants and bursars) gave a better understanding of the context and informed the methodology for situational analysis.

It is important to note that engagement and consultation with stakeholders continues throughout the life of the project, as you will notice in the following sections of this guide

While the first round of engagement and consultation focuses on informing the stakeholders and gathering inputs from them for planning the initiative, there's also a follow-up engagement stage where we report back to the stakeholders on the findings from the situational analysis. Another round of engagement and consultation takes place during the implementation phase.



A stakeholder meeting to explain W4H objectives

Box 2

Tips for successfully engaging and consulting with stakeholders

Participation fosters ownership A process of wide consultation and engagement of all key stakeholders (with regulators, ministries and management of the schools) meant that by the time the plan was ready to be implemented it was widely felt to be a plan they had developed themselves. This also helped to mitigate the risk of turnover in leadership and key staff which is a common occurrence.

Consultation leads to plans that are specific or tailored The discussions and input from the management team from each institution gives

an understanding of the context and helps in development of plans that are specific and tailored to the situation of each institution.

General meetings such as workshops These are a good medium for securing commitment from decision makers.

Use data and evidence to make a compelling case for change Visual, verbal and written communications backed up with data and evidence are very important in making compelling and attractive arguments for the proposed changes.

Stage 2: Conduct a situation analysis

Stage 2 is about understanding the status and performance of existing systems before designing improvements.

Step

1

Define the scope of the assessment

Carry out a detailed assessment of the performance of the existing management and financial systems, the context, how current performance compares to target performance, and what is working well and what is not.

The assessment is not a wish list of all potential changes, therefore it is important to define the scope as it is not usually feasible or productive to analyse all aspects of each institutions systems.

Box 3

Assessing basic characteristics and functions

- | | |
|---|--|
| 1. Structure and design of the Institutions <ul style="list-style-type: none"> ■ Governance arrangements; role of the Ministry of Health, Governing Council etc. ■ Organisation / organogram of the staff of the health training institution | <ul style="list-style-type: none"> ■ Accounting and bookkeeping processes ■ Procurement processes ■ Reporting ■ Bank accounts and their operation ■ Internal controls ■ Adequate staff numbers ■ Staff competencies |
| 2. Financing of the institutions and financial management <ul style="list-style-type: none"> ■ Funding arrangements ■ Financial management framework ■ Budgeting and appropriation, budget releases, spending (transaction processing), and reporting | |
| 3. General processes | |

Assessing management standards in the health training institution

1. Oversight responsibilities of the senior management team

- Compliance of school committees with the regulatory body policies on accreditation, examinations and curriculum, guidance and counselling, procedures, etc.
- Compliance of school committees with terms of reference on agreed role of committees, regular minuted meetings.

2. Structure and assignment of roles

- Committees roles and responsibilities in the Terms of Reference.
- Understanding of roles within the institution and any conflicting roles.

3. Management philosophy and operating styles

- Nature of support provided to staff, (institution, line management, colleague)
- Workload, work pattern and work environment, management around staff turnover

4. Integrity and ethical values

- How values are embedded in day-to-day working of the health training institution.



A planning meeting with the management of a Health Training Institute

Step

2

Conduct a rapid assessment

Ensure engagement and consultation with the management team from each

institution as this improves the overall efficiency and effectiveness of the process. It gives an understanding of differing contexts and helps in the development of assessment tools that are specific and tailored to the situation of the institution which saves time later. Also the buy-in that can be secured during the consultation can help to overcome resistance to changing established procedures and implementing improved systems.

Review the analyses with stakeholders and the management team and discuss the next steps. Are there areas that need further analysis or consultation?

Part 2:

Designing systems, planning improvement

Stage 1: Develop an improvement plan

It is essential to ensure that health training institutions have the management capacity, systems and staff in place to be able to manage programme finances and grants. This section looks at how to work with this to develop and implement appropriate systems, and to train and support staff to use them effectively.

Step

1

Hold a stakeholder meeting

Based on recommendations from the situational analyses, consult with stakeholders to define the scope of an improvement plan that addresses specific capacity gaps, challenges and risks. Keep in mind the context and capacity of the specific institution to assess the feasibility of implementation. Develop these plans together with the people who be affected by the changes the plans are important as they set the overall direction of the new systems and help to embed accountability for the process.

Step

2

Develop written policies and procedures

The improvement plan should include the development of policies, and procedures (in a manual) that clearly define the roles and responsibilities of each stakeholder, and the objectives and activities needed to achieve the objectives.

These policies should also define a timeline, the output from each process, and the people who are responsible for each activity. The manual for policies and procedures should also be specific and should include standard daily and recurrent activities. It should be a living document that can be modified and it should be updated frequently as required (but with little or no bureaucracy).

The plan could include designing or improving the following systems:

- Management standards
- Grants systems
- Financial management systems
- Structured capacity-building systems



Jigawa capacity building and sustainability plan review meeting

Stage 2: Review management systems

A key element of the improvement plan, should be ensuring that health training institutions have management systems and staff in place to be able to:

- collect accurate, timely, complete and reliable information;
- understand how to use the data to enhance management reporting and decision-making;
- provide information for and support budget preparation and execution;
- facilitate the preparation of financial reports; and
- provide a complete audit trail to facilitate financial audits.

Management systems of a sufficient standard provide the foundation for each institution to achieve its operational reporting (accuracy, completeness, timeliness and reliability of information) and compliance objectives (adherence to laws and regulations to which the health training institution is subject).



Stage 3: Design a grants system

Step

1

Ensure the grants system addresses challenges and gaps

An effective grants systems should address the challenges and gaps identified during the situation analysis and from other sources. The grants system is designed to address the following:

Eligibility of the recipients (institutions, students, tutors etc) for grants according to agreed criteria. For example, only those institutions with dedicated bank accounts for grants management

are eligible. These dedicated accounts ensure that grant funds are not co-mingled with funds from other sources. Institutions should also be required to have a strong financial management function and to show commitment to this by dedicating a competent staff to the management and reporting of the grants. See Box 5 on the Women for Health grants scheme.

Channels for grants disbursement. For example, one channel might be the health training institution itself, as the grantee, which is provided with advance payment directly to cover the institutions recurrent operating expenditure. Another channel might be an advance payment for the training institution to pay tutor allowances.

Roles and responsibilities of the management of the institution and the initiative management.

Control measures to support effective management and transparency. For example, a policy of no retirement, no fresh advance might be adopted. This means was that if an institution does not retire, or report, on a previous advance given, it will not be given a fresh advance.

Grants management and implementation includes the pre-granting activities, grant awards and administrative activities.

Monitoring and evaluation of the grantees with periodic visits and annual compliance reviews to ensure that project objectives, control measures, performance requirements, timelines, milestone completion, budgets, and other related grant requirements are met.

Grants close out to ensure the completion of the grants activities, reporting and reconciliation of grants fund.

Step

2

Design the grants manual, policies and procedures

The grants manual, policies and procedures should also be designed as part of this process. The manual should provide guidance to the school management team on associated processes and procedures to maximize the benefits and minimize the risks, procedures for accessing grants,

recording internally generated revenue, allowable expenses, procurement, recording keeping, reporting etc

I am able to study without distractions since I do not have to think about feeding, buying books and other items. So all I have to do is to study hard. Foundation Year Student, Kano

The Women for Health grants scheme

Disbursement channels in the health training institutions were established for:

- Student stipends. Women for Health provided monthly allowances for Foundation Year Programme students for food and textbooks and to cover exam fees.
- Tutor allowances for teaching Foundation Year Programme students.
- Operational and recurrent expenditure for the institutions such as accommodation costs for Foundation Year Programme students.

Eligibility criteria for recipient schools stipulated that they must be in the states supported by Women for Health, have a dedicated bank account for grant funds and strong financial management systems in place. Additionally, schools must show commitment to this by dedicating a competent staff member to the management and reporting of the grants.

Additionally, the programme worked with state governments to disburse incentives for qualified midwives as a motivation for them to remain in rural health facilities.



A newly built W4H classroom for a Health Training Institute

Testimony

“The monthly allowance has really helped me. It has reduced my burdens on my parents. I don't have to be asking my parents to send me money or provisions.”

Stage 4. Design financial management systems

The financial management system will support the day-to-day administration and accounting for all the transactions relating to the grants. Specifically, the financial management system is the vehicle through which the training institutions will manage, account and report funds that they have accessed through the granting mechanisms.

Step

1

Identify gaps in current system

The needs for each institutions financial management systems will be revealed by the situational analysis. Does the school have an operational manual for financial management, containing written policies and procedures? Are staff familiar with them?

Does the institution have a dedicated bank account for grants? Are there appropriate financial controls? Is the system capable of processing transactions accurately, quickly and consistently? The specification for the new system will begin with listing the gaps in the current system.

Step

2

Design upgrades to the system

Health training institutions need to put in place policies and procedures for financial management, train staff where needed, set up dedicated bank accounts, and implement the policies for fund management, budget control, reporting and monitoring. Generally, improvements in the schools

systems are designed to support the following key areas:

- Accounting system infrastructure
- Financial reporting
- Administrative system of the financial management function
- Individual and team competencies
- Planning and Budgeting
- Students information system

It is essential that institutions have computerized systems to support system upgrades across all of these key areas. Refer to Part 3 Stage 3 (page 26) for more information on implementing the move from paper-based systems to electronic information systems.

Step 1: Develop written policies and procedures

Create a written set of policies and procedures and an operational manual for FM, and ensure that all relevant staff are familiar with them.

Step 2: Set up appropriate bank arrangements

The institutions must have a dedicated bank account for grants and bank reconciliations should be performed regularly.

Step 3: Establish an efficient accounting system

The accounting system should be capable of processing transactions accurately, quickly and consistently.

Step 4: Implement budget control procedures

Budgets should be properly developed and approved. The budget related to actual expenses should be periodically reviewed.

Step 5: Keep authorized record accurate time and activity documentation

Incentives and other payments charged to grants must be supported by authorized records showing the nature and timing of each activity.

Step 6: Ensure robust reporting

All financial reports prepared by the accountant must be supported by details in the accounting system and should match information in the general ledger.

Step 7: Have proper internal controls

Financial duties are properly segregated and the accounting system tracks grants and non-grant funds separately. Also, proper safeguards exist over assets. The system provides a complete audit trail to facilitate audits.

Stage 5. Design structured capacity building

The capacity building and training need for each institution was scoped out during the situation analysis and the different stakeholders identified and their levels of knowledge determined. From the result, a platform was designed for building the capacity of the health training schools management and staff. The steps to follow are:

Step

1

Establish a periodic meeting of key staff

A regular meeting or workshop bringing together staff from different health training institutions this meeting acts as a platform for experience sharing, peer review and as a forum for consultation. These meetings are intended to foster technical exchange and collaboration between schools. Meetings should include representatives from the regulatory bodies, relevant ministry officials, especially from State Ministry of Health, as well as heads of health training institutions in the programme states. These meetings are designed to focus on a different thematic area. For example:

- Quality teaching
- Working with regulatory bodies (accreditation status and significance of standing committees)
- Operational research (encouraging tutors to access research grants)
- Capacity building of school managers on Student Information Management Systems (SIMS) and Human Resources Information Systems (HRIS)
- Capacity building of school managers on financial management



Jigawa capacity building and sustainability plan review meeting

Step

2

Provide training for financial management team

Technical assistance in the form of on-the-job training, development of guidelines and briefing of Accountants and Bursars on financial management and reporting requirements of the Women for Health grants programme. The training, amongst other things, was geared towards ensuring that institutions manage the grants fund appropriately.

Tips for designing improvements to financial and grant management systems

Context matters Always tailor the procedures to address the capacities, resources and constraints and context of the institutions and also consider the political feasibility of potential activities or controls. For example, in many of the health training institutions, the school accountants lack basic training in accounting and as a result, we had to include basic accounting and computer training in plans for strengthening the financial and management systems of these institutions.

Develop the system not just the people Transfer or change of personnel is a common occurrence in government institutions and if care is not taken, the knowledge of the new system leaves with the staff. To mitigate this, we developed detailed documentation of the improved financial management system in the form of operational manuals and process guides which are provided to the schools in printed copies and e-copies. The improvements are also designed to be embedded in the already existing system.

Experience is key when designing an effective system Experiential knowledge of best practice in financial and grants management systems is important to have when developing improvements that are tailored to institutional context. Consider using experienced consultants to assist in coordinating the process, developing and monitoring a schedule, facilitating workshops, and reviewing. Ideally such consultants should have experience with financial and grants management system best practice.

Design quick wins that will show progress These include things like results that are expected in a short time (6 months to 1 year). This could be in the form of periodic reports (quarterly, semi-annual, or annual reports) which are reviewed for compliance and then given to the schools providing them with feedback on progress. This will create additional incentive to the stakeholders.

Define clearly the results expected Each activity and or sub-process in the system should have the expected results clearly defined to ensure easy monitoring of progress.



Part 3: Implementation

Stage 1: Strengthen financial management systems

The implementation stage is where the improved system you have designed is put into action to improve performance and local capacity. For the new system to be sustainable, it must be embedded within the schools processes. This is achieved by, firstly, checking that written policies, manuals on standard operations and training materials accurately represent the new systems prescribed procedures and approaches. The next step is to ensure that the key stakeholders are well acquainted with the new procedures.

The FM system is the vehicle through which the health training institutions will manage, account for and report on funds that they have accessed through the granting mechanisms. Before any institution can start disbursing grants funds it must have an effective financial management system in place. The rollout of the strengthened financial systems includes the following steps:

Step

1

Improve accounting system infrastructure

The accounting system infrastructure is essential to an effective financial management system. One of its most fundamental functions is that it must be able to distinguish grants from non-grant expenditures and account for each grant separately. In Women for Health, this meant firstly switching accounting systems from paper to computers, and then instituting unique accounting codes for all expenditure types see Boxes 8 and 9 for more detail.

Box 7

Upgrading health training institutions accounting infrastructure in Women for Health

In Women for Health we provided desktop computers to the accounts department of the schools to automate some of their operations and thereby increase efficiency. A systems demonstration was carried out to show the functionality of the computers (hardware and software) to the accountants and other staff who would be using them.

A chart of accounts (COA) system was introduced which is a unique set of numbers to record all the institutions transactions consistently. We also prepared a detailed definition of the accounts and their content.

This helps facilitate the recording of the health training institutions transactions which are filtered by the unique accounting code for the different expenditure types.

After CoA was implemented, new financial data collection systems and related forms were introduced. These includes the Requisition Memo, Payment Voucher (PV), Cashbook template for recording petty cash and bank transactions. (See Annexes 4-7 for examples, pages XX-XX). We also prepared example entries with definitions for all types of transactions.

Building the capacity of accountants and bursars

Women for Health aimed to empower the institutions to organize, control and manage financial resources effectively whilst ensuring that grant funds were spent in accordance with approved controls and met the agreed purpose and targets of the programme.

Limited grant management and computer skills capacity

An assessment survey at the start of the programme indicated that the health training institutions had limited capacity to disburse funds transparently and were not used to granting as defined by the programme. Although, the institutions had received various forms of support in the past, they have never been given funds directly to manage. Hence the institutions had few grant management systems in place, and very little capacity to manage the grants.

School accountants were underutilized in their roles, acting as bookkeepers doing little real accounting work and many were not computer literate. However, when schools were not able to hire more competent or computer literate accountants, Women for Health organized capacity development training for the bursars and accountants.

Capacity development in computer skills and financial reporting

The training covered rudimentary financial management skills, while introducing electronic financial reporting templates. To give them an opportunity to practice what they had learnt, desktop computers were also supplied to the schools and they were coached to repeat processes they had learnt in the training.

With hands-on training and some on-the-job support, the bursars and accountants have proved that they can rise to the occasion. The accountants who received the training can now use computers comfortably; in fact, some of them have even bought personal laptops.

Women for Health provided feedback on the monthly financial reports submitted by the institutions. This, combined with periodic monitoring visits, supported continual improvements. The quality of these reports improved with feedback and practice. The bursars and accountants can now provide regular financial reports. This supports the institution management teams to make informed financial decisions and organize, control and manage their financial resources more effectively.



New offices built by W4H for a Health Training Institute

Step 2

Agree reporting models and schedules

The financial management output reports are sets of documents prepared by the institutions accountants that contain a summary of the activities and financial position of the institution for a specific period (monthly, quarterly, annually etc.). The main report formats needed are as follows:

- Analysis template for all receipts (cash and bank) and expenditure.
- Management Report template for periodic reporting to the grant programme and health training institution management, which makes it easy to obtain financial reports at both the summary or detailed levels.
- Bank reconciliation statement for the monthly reconciliation of bank statement to the cashbook.
- Bank statement which shows the institutions financial position.

Once these reports are introduced, a reporting schedule needs to be established this defines the frequency (and due date) for each type of report. It is important to work closely with the management of the institutions to agree on the reporting models and feasible schedules.

Step 3

Establish financial management administration procedures

This step involves establishing rules and regulations that must be followed in the management of grants given to the institutions and documenting them. They help to provide more efficiency and accountability in the institutions. Examples of the kinds of rules needed include:

- A set of mandatory computer system back-up policies. In Women for Health, the rule established was that accountants had to perform a complete back up every month, with the reports sent to the programme officer as an additional back up.
- A filing system and filing protocol for all accounting and financial management documents to support systems and audit needs. A separate file must be opened for: all cash transactions; bank transactions; and bank reconciliations statements.
- A set of required supporting documentation for all transactions, including: Payment Voucher, Requisition memo, receipt or other evidence of payment.
- A proper approval process for all transactions, with defined levels of authority and responsibility ascribed to each member of staff in the institution.

These rules must be documented to help embed them as part of the system. Prepare a comprehensive financial management manual. Staff behavior can be positively influenced by having a manual that provides greater clarity on roles, expected performance standards, procedures and measures for accountability. The manual should also incorporate grant provisions and is an important tool to ensure that all staff are familiar with the new requirements.

The essential elements of an effective financial management manual

In Women for Health, the financial management manual covered the following aspects of financial management administration:

- **Programme Accounting, including:**

The procedures for recording grants and financial transactions by the health training institutions receiving grants from the programme.

How beneficiary institutions clearly separate state and other funds from programme grants by keeping dedicated bank accounts.

- **Procurement and Financial Reporting procedures, including:**

The reporting format and checklists that assures completeness, accuracy, accountability and transparency in the receipts and management of funds from the programme.

Reporting timelines.

Documentation requirements for expenses and funds received.

- **Monitoring and Supervision, including:**

How the institutions receive regular technical support in the form of monitoring and supportive supervision.

Step

4

Develop individual and team competencies

Training remains one of the most important ways to develop management capacity. During Women for Health, we worked directly and continuously with the health training institutions accountants during the entire design, development and implementation stages of the system, ensuring wide understanding of principles and operations.

Capacity development and support for the wider team should include the following:

- Training workshops for users of the accounting package covering the use of the forms, reporting templates and spreadsheet packages for recording transactions.
- Developing tools specific to financial management such as model / illustrative templates and checklists for transaction processing and reporting.
- Workshops to ensure that the financial management manual is well understood and incorporated into the systems and procedures.
- Training for the institution staff members (including management) to ensure all stakeholders have a good understanding of the new system and its capabilities. This also becomes a platform for experience sharing, peer review and a consultative forum for the finance and accounts personnel of the institutions.
- On-the-job training as a form of supervisory support using a problem-solving approach. The state programme staff / financial management expert makes use of the day-to-day operational problems that particular accountants have shared or selected priority financial management problems to train a whole group on performance standards and best practice.
- Regular meetings between the heads of health training institutions to create a consultative forum and platform for experience sharing and peer review. This should include representatives from the regulatory bodies, relevant state ministry officials, especially from the state ministries of health in the programme states.
- Support the health training institutions to open bank accounts dedicated exclusively to receiving, managing and reporting on programme funds.



Students living quarters at a Health Training Institute

Step 5

Support the health training institutions in their planning and budgeting

This includes supporting institutions to develop an Annual Operational Plan (AOP) and a Medium-Term Sector Strategy (MTSS), the latter is part of the state development plan. For each training institution, the MTSS sets out the projects and activities that would be carried out over a three-year period and addresses the policy goals and outcomes that is defined in the sector plans and ultimately the state development plan. The AOP on the other hand is one-year plan. Developing and reviewing the MTSS and AOP involves the representatives from each department within the institutions and takes place annually between April and August.

Box 9

Planning and budgeting support for health training institutions during Women for Health

In Women for Health, health training institutions were supported in the following ways:

Preparing and reviewing the plans and budget. Firstly, the institutions leadership team projected income for the institution over the next three years (from different sources). Secondly, they accounted for expenditure they had already committed to spend for this period to determine the remaining funds available to spend on new projects.

Developing strategic priorities. The heads of the health training institutions were brought together to decide on strategic priorities for their institutions. They provided a description of the activities that would be undertaken,

output and outcomes that would contribute to sector and state policy goals. These make up the annual operational plans for the next three years.

Developing costed plans. Once, the plan was outlined, the institutions estimated the cost of these activities and prepared a costed plan. It is important to ensure that the total cost of the strategy is not more than the funding available. The draft plan and budget was then presented for inclusion into the state governments overall Medium-Term Sector Strategy through the State Ministry of Health or the parent ministry of the health training institutions.

The Planning Process



Step

6

Develop information systems

As mentioned before, computerized systems and record keeping are essential for accurate and timely financial management and management of grants.

In Women for Health, we had to support many of the schools to switch from paper-based accounting and student information systems to computer / digital systems. Refer to Part 3 Stage 3 for more detail..

Box 10

Tips on managing change to a new system

Managing the switch from the old system to the newly introduced method is one of the most critical aspects of the financial management systems strengthening. Despite the obvious advantages of the new and improved system, resistance should be expected. There will be those who resist because of the fear of the unknown, and there will be those who resist because they consider the new system an addition to their workload.

So, what did we do? We made sure the relevant stakeholders are involved in every step of the design of the new system. There was direct communication with the accountants and the senior management of the health training institutions who are involved in the system. The relevant staff were educated and trained, and during the workshops we discussed quick wins (such as automated financial reports and efficiency of the process) that demonstrate the benefit of the new and improved financial management system

Stage 2: Establish the grants system

The following steps need to be taken when implementing a grants system:

Step

1

Determine key roles and responsibilities

Clarifying the key roles and responsibilities involved in awarding grants is important to the success of the grants scheme. Refer to Box 11 for example roles and responsibilities.

Box 11

Examples of roles and responsibilities involved in awarding grants

Role:	Responsibility:
Donor/ Programme appointed	
Grants Manager	Review of grant proposals Recommendation of grant proposals for approval Administration, disbursement & financial reporting of grants Compliance review Developing and implementing a plan for monitoring, supportive supervision and coaching of grant recipients
Grants programme accountant/officer	Selection and validation of recipients Supportive supervision of grant management officers and monitoring of grant management systems
Expert review team	Determine and assess compliance Reports to the Grants Manager
Health Training Institution appointed	
Health training institution Accountant/ Grants Officer	Grant management Recording Grant reporting
Health training institution Management (Director/Provost)	Oversight of grant disbursement and system

Step

2

Develop grant proposals

After determining if the grant recipients meet the eligibility criteria as specified in the design of the system, institutions prepare grant proposals including workplans and budgets.

Step

3

Review grant proposals

The proposals are reviewed by the Proposal Review committee under the chairmanship of the Grants Manager.

Based on the recommendations of the Review committee, the Grants Manager should either send the proposals back to the institution and suggest amendments or improvements, or recommend them for approval if they satisfy the agreed criteria.

Step

4

Letter of Award and signing of Memorandum of Understanding

Following the approval by the granting programme, a letter of notification of award is sent to the institutions and a Memorandum of Understanding is signed with the institution.

Step

5

Disbursement of funds to recipients

For the Foundation Year Programme students, tutors and midwives, the allocation of funds is disbursed directly to the recipients bank accounts. The allocation of funds for the health training institutions operating costs are paid into the grant dedicated accounts opened by the institutions with the balance of funds in the account taken into consideration when determining the new disbursements to be made.

Step 6

Reporting by the recipients

The institution should comply with the following reporting requirements:

- Submit monthly financial status reports and technical reports under the Foundation Year Programme grants scheme to the Grants Manager.
- Report in accordance with cashed based accounting.
- Spend as per approved plans and on allowable expenses only.
- Submit supporting documents including receipts, payment vouchers, invoices, bank statement and reconciliation..

Step 7

Monitoring and evaluation

This step involves periodic visits by the Grants Manager to the institutions for compliance review. During this period, the institutions will be asked to share the required grants documentation and relevant personnel to make time for interviews.

This is also the opportunity for the Grants Manager to provide supportive supervision and coaching to finance and accounts staff as and when required. The granter/donor programme will maintain a file for each school in a systematic manner that guarantees fast and easy retrieval of information. A typical grant file should contain: work plan, correspondence with the school and relevant MDAs, duly executed bonding agreements, MoUs, all reports, and feedback. (See below, Stage x on Monitoring and Evaluation).

Step 8

Close out of the grants programme

This step includes carrying out procedures for final audits, final reporting and the retention of documents relating to the grants and other sustainability plans.

Stage 3: Moving from paper-based to electronic student information system

It is essential that institutions have computerized systems to support the system upgrades proposed across all of key areas of financial management and grants management and this includes student information.

A significant effort may be required (and support needed) to transfer from paper records to digital ones, if institutions are to manage programme finances accurately and quickly and link these up with student data. The following steps need to be taken to implement an effective Student Information Management System (SIMS): Refer to Box 12.



Health Training Students in class

Box 12

Student Information Management Systems

The Women for Health programme adapted Health Partners Internationals Student Information Management System (SIMS) for health training institutions to help them to keep accurate and reliable student data, streamline processes and automate record keeping of students enrolled.

SIMS make it is easy for institutions to analyse and generate reports, and to inform managers and policy makers involved in planning, budgeting and management. The system can be used for reporting purposes, tracking students progress in the course, completed semesters, curriculum, batch details, and final exam results. With SIMS, all these are available through a secure IT system integrated with the institutions systems.

Step 1

Gather and review paper-based information

SIMS stores and organises a myriad of student information: contact details, academic reports, institution details, course details, curriculum, batch details, placement details and other resource-related information. The first step is to gather all the relevant paper-based information, collate it to make it easy to enter into the system and review it for accuracy.

**Step
2****Migrate data to computer system**

The next step is to enter the paper-based information into the SIMS systems. This needs to be done carefully to avoid data entry errors

**Step
3****Valid and test data on the SIMS**

Securing user trust in the integrity of the data is a critical success factor for SIMS implementation at health training institutions. For an effective SIMS, it is imperative that the data is not only accurate and complete but valid as well.

Data accuracy is not only critical for student management, but it also has many downstream implications, such as reporting quality and outcome studies. Therefore validation and testing of the data is a key recurring step.

**Step
4****Provide training for all SIMS users**

As with all new systems, users will need to be trained in every aspect of how to use it, from data entry to maintenance and security

**Step
5****Provide on-going support**

To ensure SIMS works effectively, users will need to have access to on-going support in case issues arise.



Students and health training institute staff are trained and encouraged to use computers



Student living quarters at a Health Training Institute

Figure 2: The Student Information Management System process



Box 13

Tips for implementing improvements in financial management and grants management systems and the SIMS

- Peer-to-peer learning is effective and encourages experience sharing among managers and staff of the institutions.
- Learning-by-doing is more effective than providing a one-off workshop.
- Publicizing quick win achievements motivates both internal and external stakeholders.
- Management strengthening should address knowledge, skills and behaviour. It is also important to have an appropriate enabling environment as this will help facilitate the required change.
- Setting preconditions for accessing new grants provides incentives for timely completion of reports and compliance to the agreed policies and procedures.
- It is a common occurrence for the focal persons in the health training institutions to move roles, so to increase effectiveness and consistency it is advisable to request that transfers or change of key staff are kept to a minimum.

Stage 4: Monitoring and evaluation

On-going monitoring and evaluation are essential for accountability and for measuring performance. Periodic reviews can measure the impact of capacity building and strengthening approaches, for example to determine what skills have been transferred to the management team of the health training institutions and what procedures have been embedded into each institution.

Step

1

Identify key performance indicators

When setting up monitoring processes, firstly identify what are the key measures for capturing the performance of the new financial management and grants systems and general management team capacity.

Step

2

Capture performance data periodically

At agreed intervals, key performance data should be captured. Ideally, this should be built in to on-going management team routines.

Step

3

Analyse and present data

In addition to collecting and analysing the right data during periodic performance reviews, the information should be presented in a clear and concise format to facilitate use in decision-making processes.

Step

4

Use an expert review team

The review should be carried out by a team of experts (Financial management, grants management and systems strengthening) to determine and assess whether the operational policies and procedures have been complied with. Specific activities of the

review team include:

- Engaging the stakeholders in a thorough understanding of issues during the review.
- Conducting thorough and objective reviews of operational policy and procedural compliance. This will involve visiting the various recipient health training schools to determine:
 - Funds released are received as and when due, and are properly accounted for.
 - Funds were used for the intended purpose.
 - Compliance to financial instructions.
 - Proper books of accounts and records are maintained
 - Accounts and bank reconciliation are carried out on regular basis.
 - Internal controls are operational to ensure transparency and safety of assets.
 - Reports are accurately prepared and submitted on time.
- Developing a checklist of applicable financial practices that reflect the context of each state and institution to ensure the review is as comprehensive as possible.
- Consultation with the Grants Manager on preliminary findings and recommendations.
- Drafting summary reports of the teams findings.
- Monitoring the implementation of remedial actions.



Accreditation team at work

Box 14

Tips for a successful monitoring and evaluation process

- It is important to build into the process an independent, expert review at key stages in the project to assess progress.
- Findings from the reviews should be shared with leadership of the institutions and other stakeholders to maintain momentum and ensure everyone understands the status of the project.

Last Words: A summary of lessons learned and advice from Women for Health

There is a need for more health workers who are able to provide high-quality care where the health needs are greatest. Capacity to increase the supply of health workers has been constrained by the limited number of health training institutions with capacity to train them and the scarcity of available resources.

Using the guidance in this document, management practices of health training schools or similar organisations can be strengthened in order to make the most of the resources human, material, financial, and knowledge needed to deliver high-quality educational programmes. By managing the institutions more efficiently and effectively, the management will be in a good position to scale-up the supply of relevant, competent, and qualified graduates.



Midwifery students at a Health Training Institute in Northern Nigeria

Annex 1: Checklist for design of effective financial management system

1: Written policies and procedures

- ☐ Organisation operates within a written set of policies and procedures
- ☐ All staff are familiar with policies and procedures
- ☐ Policies and procedures are up-to-date
- ☐ Policies and procedures incorporate grant provisions

2: Documentation

- ☐ All relevant staff are familiar with documentation requirements for grants
- ☐ All expenses have supporting documentation that directly relates to expenses funded under the grant
- ☐ Institution has proper record retention policy
- ☐ Documentation supports expenditure requirements: reasonableness, necessity, eligible, and adherence to programme grant policies

3: Fund management

- ☐ Institution has adequate fund to meet programme obligations
- ☐ Institution is requesting for funds in line with programme policies
- ☐ Institution performs monthly bank reconciliations with financial records

4: Efficient accounting system

The accounting system must be capable of:

- ☐ Distinguishing grant verses non-grant related expenditures
- ☐ Accounting for each grant separately
- ☐ Allowing the programme (Grants Manager) to easily obtain financial reports at both summary and detailed levels
- ☐ Correlating accounting information and supporting documents to financial reports submitted to the programme

5: Budget control

- ☐ Budgets should be properly developed and approved
- ☐ Budget to actual expenses should be periodically reviewed

6: Time and activity documentation

- ☐ Incentives and other payments charged to grants must be supported by authorized/approved records that show the nature and timing of activity

7: Reporting

- ☐ All financial reports must be supported by the accounting system and should match information in the general ledger

8: Internal controls

- ☐ Rules of operation have been communicated to employees and members
- ☐ Follow-up is done to ensure expectations are met
- ☐ Financial duties are properly segregated
- ☐ Accounting system tracks grant and non-grant funds separately
- ☐ Accounting system is used to create financial reports
- ☐ Proper safeguards over assets exist

Annex 2: Checklist for the compliance review of health training institutions

Documentation

- | | |
|--|---|
| <input type="checkbox"/> Transfer advice | <input type="checkbox"/> Payment vouchers |
| <input type="checkbox"/> Scope | ensure bank and cash separated |
| <input type="checkbox"/> Bank reconciliation file | initiation/request memo |
| <input type="checkbox"/> Correspondence file | Completeness: |
| <input type="checkbox"/> Bank statement file | payee name & address; description/narration; amount in |
| <input type="checkbox"/> Custody of official documents | words and figures; all relevant persons to sign; prepared by, |
| <input type="checkbox"/> Proper inventory of purchases | authorised by; payee signature and date |
| | seriality |
| | supporting documents that are valid invoices, receipts, etc |
| | PAID stamp must be on every Payment Voucher |

Recording

- | | |
|---|---|
| <input type="checkbox"/> Payment Voucher to tally with entry in report template | <input type="checkbox"/> Payment Voucher should be prepared for every transaction, whether e- payment or not |
| <input type="checkbox"/> Date on PV should be same as date in report | |
| <input type="checkbox"/> Check Contra entries between bank and ac | <input type="checkbox"/> Filing of Payment Vouchers and other documents should be serial using date or Payment Voucher number |

Reporting

- | | |
|--|--|
| <input type="checkbox"/> Ensure report section agrees with balance of bank and petty cash combined | <input type="checkbox"/> What makes a complete report: financial report and the bank reconciliation and bank statement |
| <input type="checkbox"/> Print out the monthly report | <input type="checkbox"/> Timeliness of reporting |

Other

- | | |
|---|---|
| <input type="checkbox"/> Explore the possibility for health training institution accountants to get alerts for all credits, and to be copied on all funds disbursed | <input type="checkbox"/> Physical verification of cashboxes |
| <input type="checkbox"/> Accountants to be encouraged to have e-mail accounts | <input type="checkbox"/> Bank account for the programme |
| <input type="checkbox"/> Materiality/frequency of transactions should be considered | <input type="checkbox"/> Check to ensure that pending payments to students have been paid for the month |
| <input type="checkbox"/> Narration should reflect details of transaction | |

Annex 3: Financial management assessment tool

Introduction

The notes below outline general reminders on the institutions financial management assessment tools we have developed. This covers the purpose of the exercise, structure of questionnaire, entry at the institutions and facilities/organizations.

Purpose

The Women for Health programme seeks to partner with five state Governments in northern Nigeria (Jigawa, Kano, Katsina, Yobe and Zamfara States) to increase the number of female health workers and deploy them in rural health facilities where the need is greatest and have greatest impact on maternal, infant and child mortality. The programme seeks to achieve this by supporting the Health Training Institutions to achieve accreditation and by supporting government in increasing enrolment with appropriate incentive packages for students, midwives and tutors.

Accordingly the purpose of this mission is to review the financial management system of the training institutions in order to strengthen the technical and managerial capacity to receive and manage funds and grants received as well as produce regular reports while advocating for sustained funding of the institutions.

Key Considerations

Institution to receive conditional grant in support of accreditation

Institution to receive funding for Foundation Year Programme

Student to receive incentives for Foundation Year Programme

Retention packages for tutors

Incentive packages for female health workers serving in rural areas

Adequacy of financial management system to receive

Stand-alone financial management system and capacity building to manage fund received, manage grants and produce regular financial reports

Structure of the questionnaire

The questionnaire is structured into four sections, which are:

i) profile of the institution; ii) financial accounting system; iii) budgeting system; and iv) others.

Entry Meeting

It is best to humbly and carefully explain the purpose of the mission at kick-off meeting at the beginning of the process with each institution and obtain consent for the review that is about to be conducted with the stakeholders. Also list those you would expect to talk to as envisaged in the logistics requirements documents.

Part 1: Profile Of The Health Training Institution

1.1 Basic Information

Name of Institution/School of Nursing & Midwifery

Institution physical address

.....

Website address

Name of LGA where institution is located

1.2 Governance

What is the governance structure (describe)?

a) Governing Board or Council, composition and membership

.....

.....

What is the tenure?

When does the tenure end?

b) Composition of institution management team

.....

.....

What is the relationship between the MT and the Governing Council/Board?

.....

1.3 Organisation

How is the Institution organised? List departments and HoDs (if possible). (Obtain a copy of organogram)

.....

.....

1.4 Organisation of the Bursary or Accounts/Finance Department

How is the department organised? List the section/sectional heads. (Obtain departmental organogram if possible)

Information about the staff: (List Head of section, their qualification and experience)

.....

.....

What is the total no of Accounts/Finance staff on payroll?

Part 2: Financial Accounting System

2.1 Sources of income

What are the main sources of income for the health training institution (list)?

a)..... b).....

c)..... d).....

e)..... f).....

g)..... h).....

2.2 General bookkeeping and accounting

Is the health training institution financial management system based on public sector accounting?

☐ Yes ☐ No (if yes, go to Public Sector review questions, if no, go to Private Sector review questions)

Public Sector financial management review questions

Is there a Financial Instruction which guides the activities of the institution Accounts/Finance section?

☐ Yes ☐ No Comment.....

Is there is a chart of accounts that guides the activities of the accounts/finance department

☐ Yes ☐ No Comment.....

Does the institution maintain cash basis of accounting?

☐ Yes ☐ No Comment.....

Does the institution operate an accrual basis of accounting?

☐ Yes ☐ No Comment.....

Does the Institution maintain a Treasury cashbook to record income and expenditure in accordance with the financial instruction?

☐ Yes ☐ No Comment.....

Are separate treasury cashbooks kept for personnel and Overheads subventions?

☐ Yes ☐ No Confirm.....

Are treasury receipts issued for subventions received from the Government?

☐ Yes ☐ No Confirm.....

Are treasury receipts issued for all internally generated revenue?

☐ Yes ☐ No Comment.....

Are DVEA books kept to track expenditure commitments

☐ Yes ☐ No Comment.....

Private sector financial management review questions

Is there is a financial management manual that guides the activities of the finance and accounts section?

☐ Yes ☐ No . Comment.....

Is there is a chart of accounts that guides the activities of the accounts/finance department?

☐ Yes ☐ No Comment.....

Does the TI operate accrual basis of accounting?

☐ Yes ☐ No Comment.....

Are there creditors and debtors ledgers?

☐ Yes ☐ No Find out why.....

Are there creditors and debtors lists?

☐ Yes ☐ No Comment.....

Does the institution maintain cashbook(s) to record income and expenditure?

☐ Yes ☐ No Comment.....

Are separate cashbooks maintained for subventions (e.g personnel and overheads) received from Government and SMOH?

☐ Yes ☐ No Comment.....

Are receipts issued/entered in the cashbook for income received?

☐ Yes ☐ No Comment.....

Does the institution maintain a general ledger?

☐ Yes ☐ No Comment.....

Does the institution maintain budget control and commitment book?

Process Description

What is the process for receiving income from the State Treasury/Ministry of Health?

.....

.....

What is the process for making payments for expenditure incurred?

.....

Banking operations

Does the HTI operate bank accounts in order to secure its funds?

☐

Yes

☐

No

Comment.....

Does the institution operate separate bank accounts for personnel and overheads subvention?

☐

Yes

☐

No

Confirm no of accounts and list of banks.....

Were the institutions bankers recommended by the Office of the Accountant General?

☐

Yes

☐

No

If No, find out why.....

Does the institution regularly reconcile bank accounts with the cashbook at the end of the month?

☐

Yes

☐

No

Comment.....

Who are the signatories to the institutions bank account(s)? (List them)

Is there a donor dedicated bank account?

☐

Yes

☐

No

Describe purpose.....

Financial Reporting

What financial statements are produced by health training institution? (List)

- | | |
|---------|---------|
| a)..... | b)..... |
| c)..... | d)..... |
| e)..... | f)..... |
| g)..... | h)..... |

What are the financial returns submitted by health training institution to MoH?

- | | |
|---------|---------|
| a)..... | b)..... |
| c)..... | d)..... |
| e)..... | f)..... |
| g)..... | h)..... |

What are the financial returns submitted by health training institution MoF?

- | | |
|---------|---------|
| a)..... | b)..... |
| c)..... | d)..... |
| e)..... | f)..... |
| g)..... | h)..... |

Internal controls

Is there an internal audit department?

☒ Yes ☐ No If no, what alternative check is in place?

Head, Internal audit reports to Chief Executive?

☒ Yes ☐ No If no, who?

Are all transactions subject to internal audit?

☒ Yes ☐ No Check PVs/Report

Are there approval limits for expenditure?

☒ Yes ☐ No Comment.....

Are at least two signatories required on any cheque/financial instruments to be paid?

☒ Yes ☐ No Comment.....

Do all financial transactions follows laid down procedures

☐ Yes ☐ No Comment.....

Is there Limits/threshold for cash and cheque payments?

☒ Yes ☐ No Comment.....

Does the institution carry out monthly bank reconciliation?

☐ Yes ☐ No Comment.....

Does the institution prepare bank reconciliation statement?

☐ Yes ☐ No Comment.....

Who reviews the bank reconciliation statements prepared?

☐ Yes ☐ No If Yes, by whom?

Procurement

Does the institution make procurement internally? If yes, describe procurement process
.....
.....

Is there procurement manual? ☐ Yes ☐ No

Is there a procurement committee? ☐ Yes ☐ No

Is there a dedicated procurement section/department? ☐ Yes ☒ No

Is there an Officer that coordinates the institutions procurement? ☐ Yes ☐ No

Is the institution procurement put on tender in accordance with procurement manual? ☐ Yes ☐ No

Is there is a Store Keeper in charge at the health training institution? ☐ Yes ☐ No

Who does the store keeper report to?

How is procurement paid for?

Part 3: Budgeting

Does the institution prepare its annual budget? ☐ Yes ☐ No

If no, how were the institutions budgets prepared? Explain

If yes, please describe the budgeting process

Budget preparation

Are call circulars received for budgets to be prepared? ☐ Yes ☐ No

On what is the annual budget based?

- i) Policies
- ii) Plans
- iii) fiscal considerations
- iv) Activities
- v) Resource envelopes

Budget management

Is there a budget management process? ☐ Yes ☐ No

If yes, please describe the budgeting process

Are there provisions for Foundation Year or remedial Program (FYP) in the budget? ☐ Yes ☐ No

Are there provisions for the health training institution accreditation in the budget? ☐ Yes ☐ No

Are there provisions for students scholarships/bursaries in the budget? ☐ Yes ☐ No

Are there provisions for Tutors retention packages in the budget? ☐ Yes ☐ No

Does institution get its budget release from the Ministry of Health? ☐ Yes ☐ No

Does institution get its budget release from the Ministry of Finance? ☐ Yes ☐ No

Please describe the process of budget release

.....

.....

.....

Budget performance review

Is there a budget performance review, quarterly/annually? ☐ Yes ☐ No

Please supply the following budget data comparative data for the last years:

Recurrent budget proposals:

Actual recurrent expenses:

Capital budget proposals:

Actual capital expenses:

Capital budget Foundation Year Programme:

Actual capital Foundation Year Programme:

Foundation Year Programme budget line

Scholarship budget

Incentives budget line

Retentive packages budget line

Part 4: Others

Scholarship and Student Bursary

Are there students on State Government/LGA Scholarships in the health training institution? ☐ Yes ☐ No

Is the Scholarship channeled through the School (bursary department)? ☐ Yes ☐ No

If yes, describe the operation and the role of the Bursary/Accounts department in the scheme

.....

.....

Are there students on Government bursary in the health training institution? ☐ Yes ☐ No

Is the Bursary channeled through the health training institution? ☐ Yes ☐ No

If yes, describe the student bursary system and it is managed by the department

.....

.....

.....

If there were to be students bursary and Tutors incentive schemes, how would the HTTI want this scheme to be managed?

.....

.....

.....

Interface with Donor Programme

Has the institution received (or is it receiving) any support from a donor funded programme? ☐ Yes ☐ No

If yes, describe the nature of the support and state if the support is still on going

.....

.....

.....

Did Women for Health provide any funding? ☐ Yes ☐ No

If yes, how were the fund accounted for?

.....

.....

.....

Annex 4: Cashbook Template Petty cash

CASHBOOK 1 CASH TRANSACTIONS

OFFICE NAME
ACCOUNT

**School of Midwifery
Petty Cash Book**

YEAR:

ACCOUNT		Petty Cash Book	
OPENING BALANCE	ENTER HERE >>>>>>>>		
Total Receipts			
Total Payments			
Closing Balance			

[illegible]

Annex 5: Cashbook Template

CASHBOOK 2 BANK TRANSACTIONS

OFFICE NAME
ACCOUNT

YEAR:

OPENING BALANCE	EN	TER HERE >>>>>>>>		
Total Receipts				
Total Payments				
Closing Balance				

[illegible]

Annex 6: Management Report

MANAGEMENT REPORT

Enter both income and expenditure as positive figures.

Office: Name of the HTI

[illegible]

Annex 7: Chart of Accounts

Code	Account Details	Budget
	REVENUE	
1001	Receipt - Advance from W4H - Foundation Year Programme	
1002	Receipt - Advance from W4H - Accreditation	
1003	Receipt - Advance from W4H - Retention of Midwives	
1004	Receipt - Others	
	EXPENDITURE	
2000	Foundation Year Programme (FYP)	
2001	FYP Students Feeding	
2002	FYP students Allowance	
2003	FYP Examination fee	
2004	FYP Textbooks & Teaching Aids	
2005	FYP Teachers salary/Allowances	
2006	FYP Co-ordinator Allowance	
	FYP salaries & wages – others (matron, security, cleaners, part-time teachers etc)	
2007		
2008	FYP Rent	
2009	FYP Transport & Travelling	
2010	FYP Fuel, diesel & lubricants	
2011	FYP utilities (electricity, water)	
	FYP General services (communication, courier, telephone, office stationeries, sanitary items etc)	
2012		
2013	Medical Expenses	
2014	FYP Other expenses	
	FYP capital expenses/Assets (construction, rehabilitation, furniture , equipment etc)	
2015		
2016	Bank Charges	
3000	ACCREDITATION	
3001	HTI Examination/Registration fee	
3002	HTI students Allowance	
3003	HTI Textbooks & Teaching Aids	
3004	HTI Tutors salary/Allowances	
3005	HTI salaries & wages – others (matron, security, cleaners etc)	
3006	HTI Rent	
3007	HTI Transport & Travelling	
3008	HTI Fuel, diesel & lubricants	
3009	HTI utilities (electricity, water)	
	HTI General services (communication, courier, telephone, office stationeries, sanitary items etc)	
3010		
3011	HTI training & staff development	
3012	HTI Other expenses	
	HTI capital expenses/Assets (construction, rehabilitation, furniture , equipment etc)	
3013		
3014	Bank Charges	
4000	MIDWIVES RECRUITMENT & RETENTION	
4001	MW – Rural allowance	
4002	MW Supportive supervision	
4003	MW capital expenses/Assets (Rehabilitation/construction etc)	
	TRANSFERS BETWEEN CASHBOOKS	
pet	To/From Cashbook 1 (Cash)	
bnk	To/From Cashbook 2 (Bank)	

Annex 8: Women for Health grants process

1. Eligibility, needs and risk assessment

The programme will determine whether the health training institution has the capacity to adequately comply with grant management requirements by having the necessary management competence to plan and carry out the proposed project and that it will practice mutually agreed methods of accountability.

2. The award

The award activities involve the following stages:

- **Notification and contracting** After budgets are approved, health training institutions are notified of the project timelines, amounts and contact persons through an award letter.
- **Orientation** This takes the form of a meeting with the successful institutions. The terms, policies and procedures surrounding the grants are discussed at this meeting.
- **Documentation** The programme will maintain a file for each institution in a systematic manner that would guarantee fast and easy retrieval of information. A typical grant file would contain: work plan, correspondence with institutions and relevant MDAs, duly executed bonding agreements, MoUs, all reports, feedback.
- **Grant disbursement** Advances to the institutions shall be limited to the minimum amounts needed to meet anticipated disbursement needs (generally 30 days) and shall be scheduled so that funds are available to the schools as close as administratively feasible to the actual disbursements by the institutions for project costs.
- **Monitoring and evaluations** The programme will closely monitor the health training institutions management of the grants to spot problems in time as well as put in place robust management practices that will help the institutions to succeed.
- **Reporting** - The institutions must submit periodic reports of both programmatic and financial activities under the grant programme. To achieve this, the institutions must keep complete records of all their grant transactions starting from when a dedicated bank account for the grants was opened, while also keeping source documents associated with any expenditure.

3. Monitoring and evaluation

Grant programmes will be monitored by various stakeholders to ensure that project objectives, performance requirements, timelines, milestone completion, budgets, and other grant related requirements are met. The stakeholders involved in monitoring include.

- The Grant Manager and other programme officers will monitor the entire grant activities.
- State accountants will support the institutions.
- Midwife Mentors are retired midwives who monitor and mentor midwives in the state.

Monitoring involves the collection of financial and programme status reports and other grantee information as well as performance and administrative information relative to each grant; analysing the information; and taking appropriate action to resolve issues or act on any concerns.

4. Close out

The steps to be followed in closing out the grant project include:

- | | |
|-----------------------------------|---|
| ■ Notice of grant close out | ■ Asset disposal plans |
| ■ Final progress reports | ■ Formal handing over of infrastructure |
| ■ Final narrative progress report | ■ Internal audit |
| ■ Final accounts reconciliation | ■ Document retention |

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Acronyms

AOP Annual Operational Plan

CHPRBN Community Health Practitioners Registration Board of Nigeria

CoA Charts of Accounts

FM Financial Management

FYP Foundation Year Programme

GM Grants Manager

HRIS Human Resource Information System

HTI Health Training Institution

IT Information Technology

LG Local Government

LNA Letter of Notification of Award

MoU Memorandum of Understanding

MTSS Medium-Term Sector Strategy

NMC Nursing and midwifery council of Nigeria

SIMS Students Information Management System

W4H Women for Health programme



Since it began in 2012, the Women for Health (W4H) programme has successfully addressed many of the practical and strategic challenges associated with its goal of increasing the number of female health workers, especially midwives, in rural areas of northern Nigeria.

By the end of September 2018, 6,634 women received training as health workers as a result of the programme. Many are developing careers as rural health workers in their local communities where they can have the greatest impact on maternal, infant and child mortality and act as role models and champions.

This How-To guide sets out an effective approach to supporting health training institutions through the process of strengthening their financial management, documentation and grants management systems. Other aspects of Women for Health's support to health training institutions can be found in How-to Guide 2: Supporting Health Training Institutions to regain, maintain and upgrade their accreditation status.

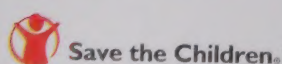
The Women for Health programme worked with 20 health training institutions in five northern Nigerian states as well as regulatory and state bodies, and a wide range of other important stakeholders. This guide translates the lessons learned from the programme into a series of practical, inter-connected steps to guide similar projects and government initiatives in comparably challenging locations.

This guide is for anyone aiming to improve training institutions in health or other sectors, and to contribute to progress on the Sustainable Development Goals. It is suitable for project and programme staff, development partners and non-governmental organisations.

While this Guide is focused on supporting health training institutions, some elements of the guidance could be valuable for the provision of other social services, such as education and more technical support, such as agriculture and water and sanitation.

Other How-To Guides based on the learning from different aspects of the Women for Health programme are available.

For more please visit www.women4healthnigeria.org



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